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Part – I	BENGALURU, WEDNESDAY, 30, AUGUST, 2023(BHADRAPADA, 08, SHAKAVARSHA, 1945)	No.401

PROCEEDINS OF THE GOVERNMENT OF KARNATAKA

Subject: Order to remove the difficulties in the implementation of the provisions of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957

Whereas a tax at the rates specified in Part A of the Schedule is levied on all Motor Vehicles suitable for use on roads under section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Whereas in clause (aa) of the fifth proviso to sub-section (1) of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), tax is levied at the rates specified in Part A6 of the Schedule, in case of goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding 5,500 kgs in weight laden, whether used for hire or reward or not.

Whereas in clause (d) of sub-section (1) of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), tax is levied at the rates specified in Part A8 of the Schedule in the case of Motor Cabs the cost of which exceeds rupees fifteen lakhs other than those registered outside the State and covered with a permit issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

Whereas Part A6 of the Schedule of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), has been substituted by the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 wherein lifetime tax for goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding 12,000 kgs in weight laden, whether used for hire or reward or not has been specified.

Whereas Part A8 of the Schedule of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), has been substituted by the Karnataka Motor Vehicles Taxation

(Amendment) Act, 2023 wherein Life time tax for motor cabs other than those registered outside the State and covered with the permit issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) has been specified.

Now the following difficulties have arisen in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 (Karnataka Act 31 of 2023) namely.-

- (i) Lifetime tax for goods vehicles having gross vehicle weight exceeding 5,500 kgs in weight laden, whether used for hire or reward or not;
- (ii) Lifetime tax for motor cabs the cost of which exceeds rupees ten lakhs; and
- (iii) Other consequential amendments to section 4.

In the above circumstances it is considered necessary to remove the said difficulties by the following amendment to the Karnataka Motor Vehicles Taxation Act, 1957 by an order, namely:

ORDER No. TD 03 TDR 2023/Part-1, Bengaluru, Dated: 30.08.2023.

In exercise of the powers conferred by section 3 of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023, the Government of Karnataka hereby makes the following order to remove the difficulties in the implementation of the provisions of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), namely:-

- 1. **Title and Commencement.** (1) This order may be called the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023.
 - (2) It shall come into force from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.
- 2. **Amendment of section 3.-** In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (herein after referred to as the Principal Act) in section 3, in sub-section (1),-(i) in the fifth proviso, in clause (aa), for the figures and letters "5,500 kgs" the figures and letters "12,000 kgs" shall be substituted; and (ii) in clause (d), for the words "fifteen lakhs" the words "ten lakhs" shall be substituted.
- 3. Amendment of section 4.- In the Principal Act, in section 4, in sub section (1),-
- (i) in the fourth proviso, for the words "Rupees fifteen lakhs" the words "Rupees ten lakhs" shall be substituted.

(ii) In the fifth proviso, for the figures and letters "3,000 kgs" and "1st day of April 2007" the figures and letters "12,000 kgs" and "1st day of April 2023" shall respectively be substituted.

By order and in the name of the Governor of Karnataka

(PUSHPA V.S.)
Under Secretary to Government,
Department of Transport